REMARKS

Reconsideration and allowance of the subject application are respectfully requested.

The specification has been amended to make specific reference to the Singapore priority application. In addition, an Information Disclosure Statement will be filed shortly providing copies of the references cited in the background of the specification. Please forward an initialed copy of the PTO-1449 with the next Office Action.

Claims 6, 16 and 17 stand rejected under 35 U.S.C. §112, second paragraph for indefiniteness. This rejection is respectfully traversed.

Claim 6 was amended in the prior Amendment to change the dependency of claim 6 from claim 4 to claim 1. Unfortunately, the line-out of reference numeral 4 was difficult to see. In any event, claim 6 depends from claim 1. The dependency of claim 16 has been changed from claim 12 to claim 9. Withdrawal of the rejection under 35 U.S.C. §112, second paragraph is respectfully requested.

Claims 1, 2, 6, 7, 9, 10, 14-18, 22, 23, 25 and 26 stand rejected under 35 U.S.C. \$103(a) as being unpatentable over U.S. Patent 6,509,546 to Egitto, in view of Japanese patent 2-220,793 to Taura et al., and Japanese patent 8-10,970 to Shigeru et al. This rejection is respectfully traversed.

None of the three references applied by the Examiner discloses or suggests the combination of features recited in each of the independent claims. For example, neither Egitto, Taura, nor Shigeru disclose focusing a first laser beam having a first wavelength

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onto a first laser focus point on the substrate coupled with focusing a second laser beam

having a second wavelength different from the first wavelength onto a second laser focus

point on the substrate. From what Applicants can glean from the partial translations of

Taura and Shigeru, there is no teaching that the laser beams in the applied references of

using different wavelengths. Using different wavelength laser beams is advantageous

because different substrate layers having different compositions may more readily absorb

(or reflect) certain wavelengths. Appropriate matching of the laser wavelength with the

substrate layer composition to be etched results in more accurate and effective cutting.

Because the reference combination lacks this feature, the obviousness rejection

should be withdrawn. Accordingly, Applicants need not address whether the combination

of these three references is properly motivated as required under the law of obviousness.

The application is now in condition for allowance. An early notice to that effect is

earnestly solicited.

Respectfully submitted,

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